

March 31, 2022

	<b>Yes</b>	<b>No</b>
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of H.F. 4678 (Marquart)

	<b>Fund Impact</b>			
	<b><u>F.Y. 2022</u></b>	<b><u>F.Y. 2023</u></b>	<b><u>F.Y. 2024</u></b>	<b><u>F.Y. 2025</u></b>
		(000's)		
General Fund	\$0	\$0	\$0	\$0
Natural Resources and Arts Funds	\$0	\$0	\$0	\$0
Total – All Funds	\$0	\$0	\$0	\$0

Effective the day following final enactment.

**EXPLANATION OF THE BILL**

**Current Law:** Tickets and admissions to games, events, and activities sponsored by the Minnesota State High School League are exempt from the sales tax. The exemption is effective for sales and purchases made after June 30, 2017, and before July 1, 2027.

**Proposed Law:** The bill would extend the exemption until July 1, 2030.

**REVENUE ANALYSIS DETAIL**

- The estimates are based on information provided by the Minnesota State High School League.
- It is estimated that the extension would result in a fiscal impact of approximately \$1 million per year for fiscal years 2028, 2029, and 2030.

Minnesota Department of Revenue  
Tax Research Division  
<https://www.revenue.state.mn.us/revenue-analyses>